PTC India

Date: 04th August, 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 04th August, 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. 04th August, 2026 has considered, approved and taken on record the followings:

1. Un-Audited Financial Results (Standalone and Consolidated) along with the Limited Review Report of the Statutory Auditor of the Company for the Quarter ended 30th June 2026. Copy of Un-audited Financial Results along with limited review report is enclosed.

2. Payment of interim dividend at the rate of 230% (Rs. 23 per equity shares of Rs. 10/- each) for financial year 2026-27.

   Further, pursuant to the provisions of Regulations 42 of the SEBI Listing Regulations, Monday, the 10th day of August 2026 has been fixed as the "Record Date" for the purpose of ascertaining the name of members / Beneficial Owners entitled to receive the Interim Dividend.

The Board Meeting commenced at 4.30 p.m. and concluded at 6.45 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: 2026.08.04 19:18:14 +05'30'
Rajiv Maheshwari
(Company Secretary)
FCS- 4998

Enclosures: as above

Independent Auditor's Review Report on Quarterly 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 ended June 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

T R Chadha & Co. LLP
NOIDA
Chartered Accountants

Hitesh Garg
(Partner)
Membership No 502955

Date: August 04, 2026
Place: New Delhi

UDIN: 26502955VXOGCU1143

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 ENDED JUNE 30, 2026

(Figures in ₹ Lakhs, unless otherwise indicated)

S. No.		Particulars	Quarter ended			Year ended
			30.06.2026	31.03.2026	30.06.2025	31.03.2026
			(Un-audited)	Audited (Refer Note No. 7)	(Un-audited)	Audited
1		Revenue from operations				
	a	Revenue from operations	4,65,973	3,76,663	3,85,738	16,21,165
	b	Other operating revenue	1,076	1,181	988	4,457
		Total revenue from operations (Refer Note No.3)	4,67,049	3,77,844	3,86,726	16,25,622
2		Other Income (Refer Note No. 5 & 6)	5,374	7,458	9,342	36,360
3		Total Income (1+2)	4,72,423	3,85,302	3,96,068	16,61,982
4		Expenses				
	a	Purchases	4,55,743	3,66,261	3,75,609	15,80,365
	b	Operating expenses	300	255	120	639
	c	Employee benefit expenses	1,900	1,559	1,853	6,739
	d	Finance costs (Refer Note No. 5 & 6)	1,282	872	2,684	8,454
	e	Depreciation and amortization expenses	72	87	53	291
	f	Other expenses (Refer Note No. 8)	3,572	6,045	1,653	11,812
		Total expenses	4,62,869	3,75,079	3,81,972	16,08,300
5		Profit before exceptional items and tax (3-4)	9,554	10,223	14,096	53,682
6		Exceptional items - income/(expense)	-	-	-	(192)
7		Profit Before Tax (5+6)	9,554	10,223	14,096	53,490
8		Tax expenses				
	a	Current tax	3,075	3,705	3,419	14,974
	b	Deferred tax expenditure/ (income)	(588)	(1,056)	199	(1,188)
9		Net Profit for the period (7-8)	7,067	7,574	10,478	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)	(25)	19	50	170
		-Income tax relating to remeasurements of post-employment benefit	6	(5)	(13)	(43)
	(ii)	Changes in fair value of FVOCI equity instrument - income /(expense)	-	-	(3)	(3)
		Other comprehensive income / (expense), net of tax	(19)	14	34	124
11		Total comprehensive income for the period (9+10)	7,048	7,588	10,512	39,828
12		Paid-up equity share capital (Face value of ₹ 10 per share)	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	2.39	2.56	3.54	13.41
	b	Diluted	2.39	2.56	3.54	13.41
		Million Units of electricity Sold	25,783	23,572	23,042	92,802

See accompanying notes to the financial results

T R Chadha & Co. LLP
NOIDA
Chartered Accountants

PTC INDIA LIMITED
PTC
NEW DELHI

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 August 04, 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. August 04, 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 ₹ 850 Lakhs during the quarter ended June 30, 2026 (₹ 6,141 Lakhs for the quarter ended June 30, 2025) from the customers on amounts overdue against sale of power which has been included in "Other income". Correspondingly, surcharge expense of ₹ 544 Lakhs paid / payable to the suppliers during the quarter ended June 30, 2026 (₹ 2,376 Lakhs for the quarter ended June 30, 2025) has been included in "Finance costs".

7 Figures of last quarter are balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year.

8 During the quarter, the Company received an Order from the Appellate Tribunal for Electricity (APTEL) directing payment of certain amounts, including Late Payment Surcharge (LPSC), under a Power Purchase Agreement (PPA), with a corresponding contractual right to recover the same from the counterparty under a back-to-back arrangement. The Company is pursuing appropriate legal remedies. On prudence basis, the management made a provision of ₹ 1737 Lakhs in these financial results. The ultimate outcome remains subject to the final resolution of the legal proceedings.

9 The Board of Directors of the Company has approved an interim dividend of ₹ 23.00 per equity share of ₹ 10 each for Financial Year 2026-27.

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

Place: New Delhi
Date: August 04, 2026

(Dr. Manoj Kumar Jhawar)
Managing Director & CEO

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

PTC INDIA LIMITED ★ PTC ★ NEW DELHI

Independent Auditor's Review Report on the Unaudited Quarterly 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 ended June 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 quarterly 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

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.

T R Chadha & Co LLP Chartered Accountants NOIDA

Other Matters

7. The accompanying Statement do not include the results of below mentioned associate companies because the financial results/ information of these associates was not available with the Parent Company for consolidation. Further, the associate company mentioned in point (b) is presently under liquidation. The Group had fully impaired the value of investments in these associates in earlier periods and does not expect any further obligation over and above the cost of investments. 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 ended June 30, 2026.

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

8. 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 revenue of Rs. 10,331 Lakhs, total net profit/(loss) after tax of Rs. 4,024 lakhs and total comprehensive income/(loss) of Rs. 4,040 Lakhs for the quarter ended June 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. 117 Lakhs and total comprehensive income/ (loss) of Rs. 117 Lakhs, for the quarter ended June 30, 2026, 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.

9. 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 of the Parent Company, for the quarter ended June 30, 2026, issued by an independent firm of Chartered Accountants (Independent Auditor) vide its report dated July 28, 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 no. 8(vii) of the accompanying statement)."

Our conclusion on these Consolidated Financial Results is not modified in respect of the matters mentioned in Para 7 to 9 above.

For T R Chadha & Co LLP
Chartered Accountants
Firm's Registration No. 006711N/N500028

T R Chadha & Co. LLP
NOIDA
Chartered Accountants

Hitesh Garg
(Partner)
M. No. 502955

Place: New Delhi
Date: August 04, 2026

UDIN: 26502955NTPPYI4142

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 JUNE 30, 2026

(Figures in ₹ Lakhs, unless otherwise indicated)

S. No.		Particulars	Consolidated			
			Quarter ended			Year ended
			30.06.2026	31.03.2026	30.06.2025	31.03.2026
			Un-audited	Audited (Refer Note No. 11)	Un-audited	Audited
1		**Revenue from operations**				
	a	Revenue from operations (Refer Note No. 4)	4,73,066	3,85,997	3,97,631	16,62,116
	b	Other operating revenue	4,314	3,755	3,286	14,963
		Total revenue from operations	**4,77,380**	**3,89,752**	**4,00,917**	**16,77,079**
2		Other Income (Refer Note No. 5 & 6)	5,365	7,455	9,360	36,698
3		**Total Income (1+2)**	**4,82,745**	**3,97,207**	**4,10,277**	**17,13,777**
4		**Expenses**				
	a	Purchases	4,55,743	3,66,261	3,75,609	15,80,365
	b	Impairment of financial instruments	(375)	13	(8,159)	(15,103)
	c	Operating expenses	300	255	120	639
	d	Employee benefit expenses	2,565	2,083	2,386	9,039
	e	Finance costs (Refer Note No. 5 & 6)	5,198	5,299	9,220	31,036
	f	Depreciation and amortization expenses	242	271	236	1,034
	g	Other expenses (Refer Note No. 9)	4,093	6,644	2,137	13,872
		Total expenses	**4,67,766**	**3,80,826**	**3,81,549**	**16,20,882**
5		**Profit before exceptional items and tax (3-4)**	**14,979**	**16,381**	**28,728**	**92,895**
6		Exceptional items Income/(Expense)	-	-	-	(435)
7		**Profit Before Share of Profit/(Loss) of Associates and Tax (5+6)**	**14,979**	**16,381**	**28,728**	**92,460**
8		Share of Profit / (Loss) of Associates	117	4	146	104
9		**Profit Before Tax (7+8)**	**15,096**	**16,385**	**28,874**	**92,564**
10		**Tax expenses**				
	a	Current tax	4,284	5,250	5,195	17,830
	b	Deferred tax expenditure/ (income)	(396)	(992)	2,340	5,939
	c	Income tax earlier year (Refer Note No. 8(iii))	-	-	(2,949)	(2,949)
11		**Net Profit for the period (9-10)**	**11,208**	**12,127**	**24,288**	**71,744**
12		**Other comprehensive income**				
	a	**Items that will not be reclassified to profit or loss**				
		(i) Remeasurements of post-employment benefit obligations	(3)	25	42	215
		Share of other comprehensive income of Associates	-	1		1
		Deferred tax relating to remeasurements of post- employment benefit	-	(6)	(11)	(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	-	-	(28)	-
		Income tax relating to cash flow hedge reserve	-	-	7	-
		Other comprehensive income, net of tax (a+b)	**(3)**	**20**	**7**	**159**
13		**Total comprehensive income for the period (11+12)**	**11,205**	**12,147**	**24,295**	**71,903**
14		**Profit is attributable to**				
		Owners of the parent	9,799	10,534	19,505	60,563
		Non-controlling interests	1,409	1,593	4,783	11,181
15		**Other comprehensive income is attributable to:**				
		Owners of the parent	(9)	19	16	148
		Non-controlling interests	6	1	(9)	11
16		**Total comprehensive income is attributable to:**				
		Owners of the parent	9,790	10,553	19,521	60,711
		Non-controlling interests	1,415	1,594	4,774	11,192
17		Paid-up equity share capital	29,601	29,601	29,601	29,601
		(Face value of ₹ 10 per share)				
18		Other equity (excluding revaluation reserves)				5,68,476
		(As per audited balance sheet)				
19		Earnings per share				
		(Not annualized) (₹)				
	a	Basic	3.31	3.56	6.59	20.46
	b	Diluted	3.31	3.56	6.59	20.46
		Million Units of electricity Sold	25,784	23,574	23,045	92,814

See accompanying notes to the financial results

PTC INDIA LIMITED ★ NEW DELHI
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... Chadha & Co. LLP
Chartered Accountants
NOIDA

Consolidated segment wise information

(Figures in ₹ Lakhs)

Sl. No.	Particulars	Quarter ended			Year ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Un-audited	Audited (Refer Note No. 11)	Un-audited	Audited
1	**Segment Revenue**				
	Power	4,68,011	3,79,912	3,92,988	16,45,028
	Financing business	10,250	11,851	14,105	51,070
	Unallocated	4,484	5,444	3,184	17,679
	Total	**4,82,745**	**3,97,207**	**4,10,277**	**17,13,777**
2	**Segment Result**				
	Power	5,440	5,217	11,272	37,648
	Financing business	5,540	6,287	14,701	38,738
	Unallocated	4,116	4,881	2,901	16,178
	Profit before tax	**15,096**	**16,385**	**28,874**	**92,564**
3 (a)	**Segment Assets**				
	Power	5,24,826	4,68,455	5,79,546	4,68,455
	Financing business	4,69,145	4,87,561	5,39,488	4,87,561
	Unallocated	2,95,657	3,07,055	1,90,874	3,07,055
	Total	**12,89,628**	**12,63,071**	**13,09,908**	**12,63,071**
(b)	**Segment Liabilities**				
	Power	4,10,778	3,72,693	3,60,468	3,72,693
	Financing business	1,57,998	1,80,619	2,57,911	1,80,619
	Unallocated	3,793	3,904	5,140	3,904
	Total	**5,72,569**	**5,57,216**	**6,23,519**	**5,57,216**

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 August 04, 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. August 04, 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 ₹ 850 Lakhs during the quarter ended June 30, 2026 (₹ 6,141 Lakhs for the quarter ended June 30, 2025) from the customers on amounts overdue against sale of power which has been included in "Other income". Correspondingly, surcharge expense of ₹ 544 Lakhs paid / payable to the suppliers during the quarter ended June 30, 2026 (₹ 2,376 Lakhs for the quarter ended June 30, 2025) has been included in "Finance costs".

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

(Holding %)

Particulars	As on 30.06.2026	As on 30.06.2025
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

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 and does not have any further obligation over & above the cost of investment. The financial statements/ results of these associates are not available with the Group. 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.

8 i) As of June 30, 2026, PFS did not comply with the minimum infrastructure exposure requirement of 75% prescribed for classification as an NBFC-IFC. PFS is undertaking necessary measures to restore compliance within the stipulated timeline of September 30, 2026. The same has been duly intimated to the Reserve Bank of India (RBI), and request of PFS has been accepted by RBI on Daksh portal.

Chartered Accountants

PTC INDIA LIMITED NEW DELHI

ii) On March 30,2026, the Managing Director & CEO of PFS tendered his resignation, effective from June 30, 2026. Subsequently, on April 08,2026, the Board of Directors of PFS, based on recommendation of the Nomination and Remuneration Committee, approved the appointment of Mr. Rajiv Malhotra as an Additional Director, in the category of Nominee Director, nominated by the Parent Company.

Subsequently, the PFS Board at its meeting held on 4th June 2026, after receipt of No-objection Certificate from the Parent Company and on the recommendation of Nomination & Remuneration Committee, has re-designated Shri Rajiv Malhotra as MD&CEO (Addl. Charge) of PFS effective from 1st July 2026 to 30th November 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 "Earlier Year Taxes" in the consolidated financial results for the quarter ended June 30, 2025 and 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 ₹ 12500 Lakhs to PFS on May 31, 2025 towards the full settlement of principal amount. The financial impact of same was recognised in the consolidated financial results for the quarter ended June 30, 2025. Accordingly, the effect of the said transaction stands reflected in the consolidated financial results for the year ended March 31, 2026.

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 ("Lol") 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 June 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 FY 2025-26, PFS had technically written off 5 nos. of loan accounts amounting to ₹ 13,419 Lakhs and ₹ 439 Lakhs in equity investment in compliance of Reserve Bank of India (NBFC – Resolution of Stressed Assets) Directions, 2025. These loan assets were classified as Stage-III with 100% impairment loss allowance. Accordingly, the effect of the same stands reflected in the consolidated financial results for the year ended March 31, 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 June 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.

9 During the quarter, the Parent Company received an Order from the Appellate Tribunal for Electricity (APTEL) directing payment of certain amounts, including Late Payment Surcharge (LPSC), under a Power Purchase Agreement (PPA), with a corresponding contractual right to recover the same from the counterparty under a back-to-back arrangement. The Parent Company is pursuing appropriate legal remedies. On prudence basis, the management made a provision of ₹ 1737 Lakhs in these financial results. The ultimate outcome remains subject to the final resolution of the legal proceedings.

10 The Board of Directors of the Parent Company has approved an interim dividend of ₹ 23.00 per equity share of ₹ 10 each for Financial Year 2026-27.

11 Figures of last quarter are balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year. The figures for the previous periods / year are re-classified / re-grouped, wherever necessary.

PTC INDIA LIMITED
PTC
NEW DELHI

T R Chadha & Co LLP
NOIDA
Chartered Accountants

Place: New Delhi
Date: August 04 , 2026

(Dr. Manoj Kumar Jhawar)
Managing Director & CEO

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 ended June 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
D	Disclosure of Related Party Transactions (applicable only for half- yearly filings i.e. 2nd and 4th quarter)	Not applicable
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: August 4, 2026

(Dr. Manoj Kumar Jhawar)
Managing Director & CEO

T R Chadha & Co. LLP
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