

UTTARAKHAND POWER CORPORATION LTD.

CIN: U40109UR2001SGC025867

PROVISIONAL BALANCE SHEET AS AT 30th JUNE, 2025 (Unaudited)

(Amount Rs. In Cr.)

Particulars	As at 30th June, 2025	As at 31st March, 2025
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1,803	1,743
(b) Reserves and Surplus	(4,371)	(5,482)
(2) Share Application Money Pending Allotment	-	60
(3) Deferred Government Grants & Consumer Contribution	2,981	2,951
(4) Non-Current Liabilities		
(a) Long-Term Borrowings	1,516	1,219
(b) Other Long-Term Liabilities	52	52
(c) Long-Term Provisions	157	157
(5) Current Liabilities		
(a) Short-Term Borrowings	729	510
(b) Trade Payables	1,332	1,801
(c) Other Current Liabilities	8,670	8,333
(d) Short-Term Provisions	131	156
Total	13,000	11,500
II. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant & Equipment and Intangible Assets		
i) Property, Plant & Equipment	6,304	6,304
ii) Intangible Assets	35	35
iii) Capital Work In Progress	1,928	1,699
iv) Inventory for Capital Works	669	528
(b) Deferred Tax Assets (Net)	96	96
(c) Long-Term Loans and Advances	597	396
(2) Current Assets		
(a) Trade Receivables	1,322	631
(b) Cash and Cash Equivalents	1,610	1,736
(c) Short-Term Loans and Advances	31	30
(d) Other Current Assets	42	45
(e) Inter Unit Transactions (IUT)	366	-
Total	13,000	11,500



(A.K. AGARWAL)
DIRECTOR (PROJECT)

(ANIL KUMAR)
MANAGING DIRECTOR

(M.R. ARYA)
DIRECTOR (OPERATION)

(KAMAL SHARMA)
DIRECTOR (FINANCE)

UTTARAKHAND POWER CORPORATION LTD.

CIN: U40109UR2001SGC025867

PROVISIONAL STATEMENT OF PROFIT AND LOSS FOR THE QUARTER ENDED 30th June 2025 (Unaudited)

(Amount Rs. in Cr.)

Particulars	For the Quarter ended 30th June, 2025	For the year ended 31st March, 2025
Revenue/Income		
Revenue from Operations	2,628	10,347
Other Income	10	685
I. Total Income	2,638	11,032
Expenses		
Purchase Cost of Electricity	1,289	9,170
Repair and Maintenance Expenses	85	468
Employee Benefit Expenses	101	474
Financial Costs	33	341
Depreciation and Amortization Expenses	-	538
Other Administrative Expenses	15	107
II. Total Expenses	1,524	11,098
III. Profit/(Loss) before Exceptional/Prior Period Items, Rate Regulated Activities and Tax (I-II)	1,114	(66)
IV. Exceptional/Prior Period Items	(2)	-
V. Profit/(Loss) before Tax (III+IV)	1,111	(66)
VI. Tax Expense:		
Deferred Tax Assets/(Liabilities)		18
VII. Profit(Loss) for the Year (V-VI)	1,111	(47)



(A.K. AGARWAL)
DIRECTOR (PROJECT)

(KAMAL SHARMA)
DIRECTOR (FINANCE)

(ANIL KUMAR)
MANAGING DIRECTOR

State:	Uttarakhand
Company:	Uttarakhand Power Corporation Ltd.
Period:	2025-26
Period:	2024-25

Profit & Loss	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Cumulative (6M/9M/12M)	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Table 1: Revenue Details										
Revenue from Operations (A = A1+A2+A3+A4+A5+A6)	2,628	2,640	-	-	-	-	-	-	2,628	2,640
A1: Revenue from Sale of Power	2,573	2,622	-	-	-	-	-	-	2,573	2,622
A2: Fixed Charges/Recovery from theft etc.	-	-	-	-	-	-	-	-	-	-
A3: Revenue from Distribution Franchisee	-	-	-	-	-	-	-	-	-	-
A4: Revenue from Inter-state sale and Trading	55	18	-	-	-	-	-	-	55	18
A5: Revenue from Open Access and Wheeling	-	-	-	-	-	-	-	-	-	-
A6: Any other Operating Revenue	-	-	-	-	-	-	-	-	-	-
Revenue - Subsidies and Grants (B = B1+B2+B3)	-	-	-	-	-	-	-	-	-	-
B1: Tariff Subsidy Booked	-	-	-	-	-	-	-	-	-	-
B2: Revenue Grant under UDAY	-	-	-	-	-	-	-	-	10	27
B3: Other Subsidies and Grants	-	-	-	-	-	-	-	-	-	-
Other Income (C = C1+C2+C3)	10	27	-	-	-	-	-	-	-	-
C1: Regulatory Income	-	-	-	-	-	-	-	-	10	27
C2: Misc Non-tariff income from consumers (including DPS)	-	-	-	-	-	-	-	-	-	-
C3: Other Non-operating Income	10	27	-	-	-	-	-	-	2,638	2,667
Total Revenue on subsidy booked basis (D = A + B + C)	2,638	2,667	-	-	-	-	-	-	2,638	2,667
Tariff Subsidy Received (E)	-	-	-	-	-	-	-	-	-	-
Total Revenue on subsidy received basis (F = D - B1 + E)	2,638	2,667	-	-	-	-	-	-	1,289	1,630
Table 2: Expenditure Details	1,289	1,630	-	-	-	-	-	-	1,289	1,630
Cost of Power (G = G1 + G2 + G3)	-	-	-	-	-	-	-	-	-	-
G1: Generation Cost	1,289	1,630	-	-	-	-	-	-	238	225
G2: Purchase of Power	-	-	-	-	-	-	-	-	85	50
G3: Transmission Charges	238	225	-	-	-	-	-	-	101	118
O&M Expenses (H = H1 + H2 + H3 + H4 + H5 + H6 + H7)	85	50	-	-	-	-	-	-	15	17
H1: Repairs & Maintenance	101	118	-	-	-	-	-	-	-	-
H2: Employee Cost	15	17	-	-	-	-	-	-	33	40
H3: Admn & General Expenses	-	-	-	-	-	-	-	-	-	-
H4: Depreciation	33	40	-	-	-	-	-	-	2	0
H5: Total Interest Cost	-	-	-	-	-	-	-	-	-	-
H6: Other expenses	2	0	-	-	-	-	-	-	1,526	1,855
H7: Exceptional Items	1,526	1,855	-	-	-	-	-	-	-	-
Total Expenses (I = G + H)	1,111	812	-	-	-	-	-	-	1,111	812
Profit before tax (J = D - I)	-	-	-	-	-	-	-	-	-	-
K1: Income Tax	-	-	-	-	-	-	-	-	-	-
K2: Deferred Tax	-	-	-	-	-	-	-	-	-	-
Profit after tax (L = J - K1 - K2)	1,111	812	-	-	-	-	-	-	1,111	812



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Balance Sheet								
Table 3: Total Assets	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
	As on 30th June	As on 30th June	As on 30th Sep	As on 30th Sep	As on 31st Dec	As on 31st Dec	As on 31st Mar	As on 31st Mar
M1: Net Tangible Assets	6,304	5,838						
M2: Capital Work in Progress	1,928	935						
M3: Non-Current Assets	1,398	831						
M4: Regulatory Assets	-	-						
M5: Trade Receivables	1,322	1,228	-	-	-	-	-	-
M5a: Trade Receivable Govt. Dept.	220	481						
M5b: Trade Receivable Other-than Govt. Dept.	1,102	747						
	2,049	988						
M6: Other Current Assets	13,000	9,821	-	-	-	-	-	-
Total Assets (M = M1 + M2 + M3 + M4 + M5 + M6)								
Table 4: Total Equity and Liabilities	1,803	1,605						
N1: Share Capital including Share Application Money	-	-						
N2: General Reserves including Revaluation Reserves	(4,371)	(4,623)						
N3: Accumulated Surplus/ (Deficit) as per Balance Sheet	1,165	1,230						
N4: Government Grants for Capital Assets	1,816	1,674						
N5: Consumer Contribution	1,516	1,571	-	-	-	-	-	-
N6: Non-current Borrowings								
N6a: Non-current Borrowings - State Govt	222	34						
N6b: Non-current Borrowings - Banks & FIs	1,293	1,537						
	209	317						
N7: Other Non-Current Liabilities	729	204						
N8: Short Term Borrowings								
N9: Current Maturities and Interest Due on Long Term Borrowings	1,332	773						
N10: Payables for Purchase of Power and Fuel* (*In case of GEDCOs)	8,801	7,070						
N11: Other Current Liabilities	13,000	9,821	-	-	-	-	-	-
Total Equity and Liabilities (N = N1 + N2 + N3 + N4 + N5 + N6 + N7 + N8 + N9 + N10 + N11)								

Table 5: Technical Details	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Cumulative (6M/9M/12M)	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
O1: Total Installed Capacity (MW) (Quarter Ended)	-	-	-	-	-	-	-	-	-	-
O1a: Hydel										
O1b: Thermal										
O1c: Gas										
O1d: Others										
O2: Total Generation (MU) (Quarter Ended)	-	-	-	-	-	-	-	-	-	-
O2a: Hydel										
O2b: Thermal										
O2c: Gas										
O2d: Others										
O3: Total Auxiliary Consumption (MU) (Quarter Ended)									4,733	4,924
O4: Gross Power Purchase (MU) (Quarter Ended)	4,733	4,924	-	-	-	-	-	-	4,733	4,924
Gross Input Energy (MU) (O5 = O2 - O3 + O4)	94	123							94	122.78
O6: Transmission Losses (MU)(Interstate & Intrastate)	3,656	3,749	-	-	-	-	-	-	3,656	3,749
O7: Gross Energy sold (MU)	3,492	3,702	-	-	-	-	-	-	3,492	3,702
O7a: Energy Sold to own consumers	-	-	-	-	-	-	-	-	-	-
O7b: Bulk Sale to Distribution Franchisee	-	-	-	-	-	-	-	-	-	-
O7c: Interstate Sale/ Energy Traded	164	48	-	-	-	-	-	-	164	48
O7d: Net UI Export										
Net Input Energy (MU) (O8 = O5 - O6 - O7c - O7d)	4,476	4,753	-	-	-	-	-	-	4,476	4,753
Net Energy Sold (MU) (O9 = O7 - O7c - O7d)	3,492	3,702	-	-	-	-	-	-	3,492	3,702
Revenue Billed including subsidy booked (O10 = A1 + A2 + A3 + B1)	2,573	2,622	-	-	-	-	-	-	2,573	2,622
O11: Opening Gross Trade Receivables (including any adjustments) (Rs crore)	1,496	1,481							1,496	1,438
O12: Adjusted Gross Closing Trade Receivables (Rs crore)	2,166	2,178							2,166	2,178
Revenue Collected including subsidy received (O13 = A1 + A2 + A3 + E + O11 - O12)	1,904	1,925							1,904	1,882
Billing Efficiency (%) (O14 = O9/O8*100)	78.02	77.87	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	78.02	77.87
Collection Efficiency (%) (O15 = O13/O10*100)	73.98	73.41	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	158.15	71.77
AT&C Loss (%) (O16 = 100 - O14*O15/100)	42.28	42.83	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	(23.39)	44.11



Table 6: Key Parameters	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Cumulative (6M/9M/12M)	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
ACS (Rs./kWh) (P1 = I*10/O5)	3.22	3.77	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	3.22	3.77
ARR on Subsidy Booked Basis (Rs./kWh) (P2 = D*10/O5)	5.57	5.42	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	5.57	5.42
Gap on Subsidy Booked Basis (Rs./kWh) (P3 = P1 - P2)	-2.35	-1.65	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-2.35	-1.65
ARR on Subsidy Received Basis (Rs./kWh) (P4 = F*10/O5)	5.57	5.42	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	5.57	5.42
Gap on Subsidy Received Basis (Rs./kWh) (P5 = P1 - P4)	-2.35	-1.65	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-2.35	-1.65
ARR on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (Rs./kWh) (P6 = (F-B-C1)*10/O5)	5.57	5.42	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	5.57	5.42
Gap on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (P7 = P1 - P6)	-2.35	-1.65	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-2.35	-1.65
Receivables (Days) (P8 = 365*M5/A)	46	43	-	-	-	-	-	-		
	94	43	-	-	-	-	-	-		
Total Borrowings (P10 = N6 + N8 + N9)	2,245	1,775	-	-	-	-	-	-	2,245	1,775

Table 7: Consumer Categorywise Details of Sale (MU)	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Cumulative (6M/9M/12M)	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Q1: Domestic	1,007	1,043							1,007	1,043
Q2: Commercial	508	509							508	509
Q3: Agricultural	51	76							51	76
Q4: Industrial	1,634	1,809							1,634	1,809
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	227	197							227	197
Q6: Others	229	116	-	-	-	-	-	-	229	116
Railways	22	23							22	23
Bulk Supply	-	-							-	-
Miscellaneous	43	45							43	45
Distribution Franchisee	-	-							-	-
Interstate/ Trading/ UI	164	48							164	48
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)	3,656	3,749	-	-	-	-	-	-	3,656	3,749

Table 8: Consumer Categorywise Details of Revenue (Rs. Crore)	Quarter 1						Quarter 2					
	2025-26			2024-25			2025-26			2024-25		
	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received
R1: Domestic	603			602								
R2: Commercial	430			416								
R3: Agricultural	15			22								
R4: Industrial	1,288			1,375								
R5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	187			156								
R6: Others	106	-	-	69	-	-	-	-	-	-	-	-
Railways	18			18								
Bulk Supply	-			-								
Miscellaneous	33			33								
Distribution Franchisee	-			-								
Interstate/ Trading/ UI	55			18								
Gross Energy Sold (R7 = R1 + R2 + R3 + R4 + R5 + R6)	2,628	-	-	2,640	-	-	-	-	-	-	-	-

Table 9: Power Purchase Details	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Cumulative (6M/9M/12M)	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
	in MUs	in MUs	in MUs	in MUs	in MUs	in MUs	in MUs	in MUs	in MUs	in MUs
Power Purchase through Long term PPA	4,309	3,950							4,309	3,950
Own Generation for GEDCOs									-	-
Power Purchase (Short term & Medium Term)	424	973							424	973
Total Power Purchase	4,733	4,924	-	-	-	-	-	-	4,733	4,924

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Quarter 3						Quarter 4						Cumulative (6M/9M/12M)					
2025-26			2024-25			2025-26			2024-25			2025-26			2024-25		
Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received
												603	-	-	602	-	-
												430	-	-	416	-	-
												15	-	-	22	-	-
												1,288	-	-	1,375	-	-
												187	-	-	156	-	-
-	-	-	-	-	-	-	-	-	-	-	-	106	-	-	69	-	-
												18	-	-	18	-	-
												-	-	-	-	-	-
												33	-	-	33	-	-
												-	-	-	-	-	-
												55	-	-	18	-	-
-	-	-	-	-	-	-	-	-	-	-	-	2,628	-	-	2,640	-	-


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