UTTARAKHAND POWER CORPORATION LTD.

CIN: U40109UR2001SGC025867

PROVISIONAL BALANCE SHEET AS AT 30th JUNE, 2026 (Unaudited)

(Amount Rs. In Cr.)

Particulars	As at 30th June, 2026 (Provisional)	As at 31st March, 2026 (Provisional)
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1,961	1,884
(b) Reserves and Surplus	(4,061)	(5,154)
(2) Share Application Money Pending Allotment	-	77
(3) Deferred Government Grants & Consumer Contribution	3,464	3,452
(4) Non-Current Liabilities		
(a) Long-Term Borrowings	1,647	1,310
(b) Other Long-Term Liabilities	42	42
(c) Long-Term Provisions	157	157
(5) Current Liabilities		
(a) Short-Term Borrowings	643	827
(b) Trade Payables	2,577	2,542
(c) Other Current Liabilities	9,816	9,408
(d) Short-Term Provisions	101	101
Total	*16,348*	*14,646*
II. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant & Equipment and Intangible Assets		
i) Property, Plant & Equipment	5,811	5,811
ii) Intangible Assets	21	21
iii) Capital Work In Progress	5,299	4,985
iv) Inventory for Capital Works	635	613
(b) Deferred Tax Assets (Net)	96	96
(c) Long-Term Loans and Advances	465	345
(2) Current Assets		
(a) Trade Receivables	1,277	837
(b) Cash and Cash Equivalents	2,071	1,401
(c) Bank Balances Other than Cash & Cash Equivalent	448	448
(d) Short-Term Loans and Advances	33	30
(e) Other Current Assets	31	37
(f) Inter Unit Transactions (IUT)	162	21.93
Total	*16,348*	*14,646*

For
A. K. KASHYAP & CO
CHARTERED ACCOUNTANTS

(VIPUL NAGPAL)
FCA PARTNER
M.No.: 401185
Firm Reg. No. : 000101C

A.K. KASHYAP & CO.
37, Rajpur Road
Dehradun
248001
CHARTERED ACCOUNTANTS

(M.R. ARYA)
DIRECTOR (DIST. & PROJECT)

(P. C. DHYANI)
MANAGING DIRECTOR

UTTARAKHAND POWER CORPORATION LTD.

CIN: U40109UR2001SGC025867

PROVISIONAL STATEMENT OF PROFIT AND LOSS FOR THE QUARTER ENDED 30th JUNE 2026 (Unaudited)

(Amount Rs. in Cr.)

Particulars	For the Quarter ended 30th June, 2026 (Provisional)	For the year ended 31st March, 2026 (Provisional)
Revenue/Income		
Revenue from Operations	3,186	11,010.12
Other Income	32	704.62
I. Total Income	*3,219*	*11,715*
Expenses		
Purchase Cost of Electricity	1,845	9,407
Repair and Maintenance Expenses	103	507
Employee Benefit Expenses	116	509
Financial Costs	40	268
Depreciation and Amortization Expenses	-	596
Other Administrative Expenses	20	99
II. Total Expenses	*2,124*	*11,386*
III. Profit/(Loss) before Exceptional/Prior Period Items, Rate Regulated Activities and Tax (I-II)	*1,095*	*328*
IV. Exceptional/Prior Period Items	(2)	-
V. Profit/(Loss) before Tax (III+IV)	*1,093*	*328*
VI. Tax Expense:		
Deferred Tax Assets/(Liabilities)		
VII. Profit(Loss) for the Year (V-VI)	*1,093*	*328*

For A. K. KASHYAP & CO.
CHARTERED ACCOUNTANTS
(VIPUL NAGPAL)
FCA PARTNER
M No.: 401185
Firm Reg. No. : 000101C

A. K. KASHYAP & CO. 37, Rajpur Road Dehradun 248001 CHARTERED ACCOUNTANTS

(M.R. ARYA)
DIRECTOR (DIST. & PROJECT)

(P. C. DHYANI)
MANAGING DIRECTOR

State:	*Uttarakhand*
Discom:	*Uttarakhand Power Corporation Ltd.*
CY:	*2026-27*
PY:	*2025-26*

Profit & Loss

Table 1: Revenue Details	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Cumulative (6M/9M/12M)	
	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26
Revenue from Operations (A = A1+A2+A3+A4+A5+A6)	3,186	2,628	-	-	-	-	-	-	3,186	2,628
A1: Revenue from Sale of Power	*3,092*	*2,573*	-	-	-	-	-	-	3,092	2,573
A2: Fixed Charges/Recovery from theft etc.	-	-	-	-	-	-	-	-	-	-
A3: Revenue from Distribution Franchisee	-	-	-	-	-	-	-	-	-	-
A4: Revenue from Inter-state sale and Trading	*94*	*55*	-	-	-	-	-	-	94	55
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	-	-	-	-	-	-	-	-	-	-
B3: Other Subsidies and Grants	-	-	-	-	-	-	-	-	-	-
Other Income (C = C1+C2+C3)	32	10	-	-	-	-	-	-	32	10
C1: Regulatory Income	-	-	-	-	-	-	-	-	-	-
C2: Misc Non-tariff income from consumers (including DPS)	*26*	-	-	-	-	-	-	-	26	-
C3: Other Non-operating income	*7*	*10*	-	-	-	-	-	-	7	10
Total Revenue on subsidy booked basis (D = A + B + C)	3,219	2,638	-	-	-	-	-	-	3,219	2,638
Tariff Subsidy Received (E)	-	-	-	-	-	-	-	-	-	-
Total Revenue on subsidy received basis (F = D - B1 + E)	3,219	2,638	-	-	-	-	-	-	3,219	2,638
Table 2: Expenditure Details										
Cost of Power (G = G1 + G2+ G3)	1,845	1,289	-	-	-	-	-	-	1,845	1,289
G1: Generation Cost	-	-	-	-	-	-	-	-	-	-
G2: Purchase of Power	*1,845*	*1,289*	-	-	-	-	-	-	1,845	1,289
G3: Transmission Charges	-	-	-	-	-	-	-	-	-	-
O&M Expenses (H = H1 + H2 + H3 + H4 + H5 + H6 + H7)	281	238	-	-	-	-	-	-	281	238
H1: Repairs & Maintenance	*103*	*85*	-	-	-	-	-	-	103	85
H2: Employee Cost	*116*	*101*	-	-	-	-	-	-	116	101
H3: Admn & General Expenses	*20*	*15*	-	-	-	-	-	-	20	15
H4: Depreciation	-	-	-	-	-	-	-	-	-	-
H5: Total Interest Cost	*40*	*33*	-	-	-	-	-	-	40	33
H6: Other expenses			-	-	-	-	-	-	-	-
H7: Exceptional Items	*2*	*2*	-	-	-	-	-	-	2	2
Total Expenses (I = G + H)	2,126	1,526	-	-	-	-	-	-	2,126	1,526
									-	-
Profit before tax (J = D - I)	1,093	1,111	-	-	-	-	-	-	1,093	1,111
K1: Income Tax	-	-	-	-	-	-	-	-	-	-
K2: Deferred Tax	-	-	-	-	-	-	-	-	-	-
Profit after tax (L = J - K1 - K2)	1,093	1,111	-	-	-	-	-	-	1,093	1,111

General Manager (Finance)
Uttarakhand Power Corpn.Ltd.
V.C.V. Gabar Singh Urja Bhawan
Kanwali Road,Dehradun

...NYAP & CO.
37, Rajpur Road
Dehradun
...6001
...ERED ACCOUNTANTS

Balance Sheet								
Table 3: Total Assets	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26
	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	*5,811*	*6,304*	-	-	-	-	-	-
M2: Capital Work in Progress	*5,299*	*1,928*	-	-	-	-	-	-
M3: Non-Current Assets	*1,213*	*1,398*	-	-	-	-	-	-
M4: Regulatory Assets	-	-	-	-	-	-	-	-
M5: Trade Receivables	1,277	1,322	-	-	-	-	-	-
M5a: Trade Receivable Govt. Dept.	*209*	*220*	-	-	-	-	-	-
M5b: Trade Receivable Other-than Govt. Dept.	*1,068*	*1,102*	-	-	-	-	-	-
M6: Other Current Assets	*2,748*	*2,049*	-	-	-	-	-	-
Total Assets (M = M1 + M2 + M3 + M4 + M5 + M6)	16,348	13,000	-	-	-	-	-	-
Table 4: Total Equity and Liabilities								
N1: Share Capital including Share Application Money	*1,961*	*1,803*	-	-	-	-	-	-
N2: General Reserves Including Revaluation Reserves	-	-	-	-	-	-	-	-
N3: Accumulated Surplus/ (Deficit) as per Balance Sheet	*(4,061)*	*(4,371)*	-	-	-	-	-	-
N4: Government Grants for Capital Assets	*1,637*	*1,165*	-	-	-	-	-	-
N5: Consumer Contribution	*1,828*	*1,816*	-	-	-	-	-	-
N6: Non-current Borrowings	1,647	1,516	-	-	-	-	-	-
N6a: Non-current Borrowings - State Govt	*316*	*222*	-	-	-	-	-	-
N6b: Non-current Borrowings - Banks & FIs	*1,331*	*1,293*	-	-	-	-	-	-
N7: Other Non-Current Liabilities	*199*	*209*	-	-	-	-	-	-
N8: Short Term Borrowings	*643*	*729*	-	-	-	-	-	-
N9: Current Maturities and Interest Due on Long Term Borrowings			-	-	-	-	-	-
N10: Payables for Purchase of Power and Fuel* (*In case of GEDCOs)	*2,577*	*1,332*	-	-	-	-	-	-
N11: Other Current Liabilities	*9,918*	*8,801*	-	-	-	-	-	-
Total Equity and Liabilities (N = N1 + N2 + N3 + N4 + N5 + N6 + N7 + N8 + N9 + N10 + N11)	16,348	13,000	-	-	-	-	-	-

Table 5: Technical Details	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Cumulative (6M/9M/12M)	
	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26
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)									-	-
O4 : Gross Power Purchase (MU) (Quarter Ended)	5,063	4,733	-	-	-	-	-	-	5,063	4,733
Gross Input Energy (MU) (O5 = O2 - O3 + O4)	5,063	4,733	-	-	-	-	-	-	5,063	4,733
O6: Transmission Losses (MU)(Interstate & Intrastate)	*221*	*94*	-	-	-	-	-	-	221.08	93.62
O7: Gross Energy sold (MU)	4,018	3,656	-	-	-	-	-	-	4,018	3,656
O7a: Energy Sold to own consumers	3,779	3,492	-	-	-	-	-	-	3,779	3,492
O7b: Bulk Sale to Distribution Franchisee	-	-	-	-	-	-	-	-	-	-
O7c: Interstate Sale/ Energy Traded	239	164	-	-	-	-	-	-	239	164
O7d: Net UI Export									-	-
Net Input Energy (MU) (O8 = O5 - O6 - O7c - O7d)	4,604	4,476	-	-	-	-	-	-	4,604	4,476
Net Energy Sold (MU) (O9 = O7 - O7c - O7d)	3,779	3,492	-	-	-	-	-	-	3,779	3,492
Revenue Billed including subsidy booked (O10 = A1 + A2 + A3 + B1)	3,092	2,573	-	-	-	-	-	-	3,092	2,573
O11: Opening Gross Trade Receivables (including any adjustments) (Rs crore)	*1,363*	*1,496*							1,363	1,496
O12: Adjusted Gross Closing Trade Receivables (Rs crore)	*2,126*	*2,166*							2,126	2,166
Revenue Collected including subsidy received (O13 = A1 + A2 + A3 + E + O11 - O12)	2,330	1,904	-	-	-	-	-	-	2,330	1,904
Billing Efficiency (%) (O14 = O9/O8*100)	82.09	78.02	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	82.09	78.02
Collection Efficiency (%) (O15 = O13/O10*100)	75.34	73.98	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	75.34	73.98
AT&C Loss (%) (O16 = 100 - O14*O15/100)	38.15	42.28	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	38.15	42.28

General Manager (Finance)
Uttarakhand Power Corpn.Ltd.
V.C.V. Gabar Singh Urja Bhawan

CHITAP & CO.
37, Rajpur Road
Dehradun
248001
CHARTERED ACCOUNTANTS

Table 6: Key Parameters	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Cumulative (6M/9M/12M)	
	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26
ACS (Rs./kWh) (P1 = I*10/O5)	4.20	3.22	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	4.20	3.22
ARR on Subsidy Booked Basis (Rs./kWh) (P2 = D*10/O5)	6.36	5.57	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6.36	5.57
Gap on Subsidy Booked Basis (Rs./kWh) (P3 = P1 - P2)	-2.16	-2.35	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-2.16	-2.35
ARR on Subsidy Received Basis (Rs./kWh) (P4 = F*10/O5)	6.36	5.57	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6.36	5.57
Gap on Subsidy Received Basis (Rs./kWh) (P5 = P1 - P4)	-2.16	-2.35	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-2.16	-2.35
ARR on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs/kWh) (Rs./kWh) (P6 = (F-B-C1)*10/O5)	6.36	5.57	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6.36	5.57
Gap on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (P7 = P1 - P6)	-2.16	-2.35	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-2.16	-2.35
Receivables (Days) (P8 = 365*M5/A)	36	38	-	-	-	-	-	-		
	127	94	-	-	-	-	-	-		
Total Borrowings (P10 = N6 + N8 + N9)	2,290	2,245	-	-	-	-	-	-	2,290	2,245

Table 7: Consumer Categorywise Details of Sale (MU)	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Cumulative (6M/9M/12M)	
	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26
Q1: Domestic	*1,043*	*1,007*							1,043	1,007
Q2: Commercial	*572*	*508*							572	508
Q3: Agricultural	*101*	*51*							101	51
Q4: Industrial	*1,768*	*1,634*							1,768	1,634
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	*221*	*227*							221	227
Q6: Others	312	229	-	-	-	-	-	-	312	229
Railways	*27*	*22*							27	22
Bulk Supply	-	-							-	-
Miscellaneous	*46*	*43*							46	43
Distribution Franchisee	-	-							-	-
Interstate/ Trading/ UI	*239*	*164*							239	164
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)	4,018	3,656	-	-	-	-	-	-	4,018	3,656

Table 8: Consumer Categorywise Details of Revenue (Rs. Crore)	Quarter 1						Quarter 2					
	2026-27			2025-26			2026-27			2025-26		
	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	*673*			*603*								
R2: Commercial	*554*			*430*								
R3: Agricultural	*30*			*15*								
R4: Industrial	*1,560*			*1,288*								
R5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	*211*			*187*								
R6: Others	159	-	-	106	-	-	-	-	-	-	-	-
Railways	*24*			*18*								
Bulk Supply	-			-								
Miscellaneous	*41*			*33*								
Distribution Franchisee	-			-								
Interstate/ Trading/ UI	*94*			*55*								
Gross Energy Sold (R7 = R1 + R2 + R3 + R4 + R5 + R6)	3,186	-	-	2,628	-	-	-	-	-	-	-	-

Table 9: Power Purchase Details	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Cumulative (6M/9M/12M)	
	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26
	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	*3,938*	*4,309*							3,938	4,309
Own Generation for GEDCOs									-	-
Power Purchase (Short term & Medium Term)	*1,125*	*424*							1,125	424
Total Power Purchase	5,063	4,733	-	-	-	-	-	-	5,063	4,733

General Manager (Finance)
Uttarakhand Power Corpn Ltd.
V.C.V. Gabar Singh Urja Bhawan
Kanwali Road, Dehradun

87, Rajpur Road, Dehradun 248001

Quarter 3						Quarter 4						Cumulative (6M/9M/12M)					
2026-27			2025-26			2026-27			2025-26			2026-27			2025-26		
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
												673	-	-	603	-	-
												554	-	-	430	-	-
												30	-	-	15	-	-
												1,560	-	-	1,288	-	-
												211	-	-	187	-	-
-	-	-	-	-	-	-	-	-	-	-	-	159	-	-	106	-	-
												24	-	-	18	-	-
												-	-	-	-	-	-
												41	-	-	33	-	-
												-	-	-	-	-	-
												94	-	-	55	-	-
-	-	-	-	-	-	-	-	-	-	-	-	3,186	-	-	2,628	-	-

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